

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF MISSISSIPPI**

In Re: Enid Lakeside Grocery, LLC	)	Case No.: 17-10248-JDW
Debtor(s)-in-Possession	)	Chapter: 11
	)	Judge: Jason D. Woodard
	)	
	)	

**ORDER FOR SEGREGATION OF TAX DEPOSITS**

THIS COURT ORDERS AND DIRECTS the debtor(s)-in-possession or trustee, pursuant to 26 U.S.C. Sec. 7512, 11 U.S.C. Sec. 346 and Rule 2015, Federal Rules of Bankruptcy Procedure, to segregate and to hold separate and apart from all other funds and to deposit in a separate federally insured checking account all monies withheld from employees or collected from others for taxes under any law of the United States, the State of Mississippi and/or any other lawfully established taxing agencies during the pendency of this proceeding. The debtor-in-possession shall open a separate checking account, which shall include the indication "Tax Account" in the account name, comply with the pertinent U.S. Trustee operating guidelines and reporting requirements, and such account shall be opened within fourteen (14) days from the date of this order. The debtor-in-possession shall file a notice with the office of the U.S. Trustee within fourteen (14) days from the date of this order and within fourteen (14) days from the date any subsequent tax account is opened, disclosing the name and address of the financial institution where the tax account is located, the account number, the date the account was opened, and the opening balance. Further, the debtor-in-possession or trustee is directed to and shall pay over to the Internal Revenue Service, Mississippi State Tax Commission and/or any other lawfully established taxing agencies, respectively, withheld or collected post-petition taxes in the forms and within the time limits required by law or lawful regulations of said taxing agencies. The debtor-in-possession or trustee shall pay all post-petition federal, state and local taxes incurred as the taxes accrue and become payable and within the time limits prescribed by law or lawful regulations. The debtor-in-possession or trustee shall file all tax reports, tax returns and all other documents required by law or lawful regulations.

Dated and Entered: 1/26/17

Jason D. Woodard  
Judge, U.S. Bankruptcy Court